

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

Claim 1-12 (canceled)

Claim 13 (currently amended): A method of making a write pole of a perpendicular recording head, the method comprising [[the steps of]]:

~~providing a substrate upon which a read element, flux return pole, and yoke;~~

~~depositing photoresist, thereby defining a channel within said photoresist, said channel being dimensioned and configured to define a shape of a main pole;~~

~~depositing a first layer of magnetically permeable write pole material within said channel on a substrate; and~~

~~depositing a second layer of magnetically permeable write pole material within said channel on at least a portion of the first layer.~~

Claim 14 (currently amended): The method according to claim 13, wherein ~~said steps of depositing a first layer and depositing a second layer further comprise the steps of depositing a material having a first saturation magnetic moment to form said first layer, and depositing a material having a second saturation magnetic moment to form said second layer, one of said saturation magnetic moments being low relative to the other of said the first layer and the second layer have different saturation magnetic moments.~~

Claim 15 (currently amended): The method according to claim [[14]] 13, further comprising the step of forming a taper within ~~said material having a low saturation magnetic moment at a tip of said main pole the second layer adjacent a write pole tip of the first layer.~~

Claim 16 (currently amended): The method according to claim 15, wherein ~~said step of forming a taper within said material having a low saturation magnetic moment at a tip of said main pole comprises the steps of: depositing the taper~~

is formed by providing a bi-layer photoresist on [[said]] the first layer adjacent the write pole at said tip, said by layer the photoresist having comprising a lower layer and an upper layer[[, said upper layer]] extending beyond [[said]] the lower layer[[; and depositing said second layer]], followed by the deposition of the second layer.

Claim 17 (New): The method according to claim 13, wherein the substrate comprises a magnetically permeable yoke and flux return pole, and the write pole is magnetically coupled to the yoke and the flux return pole.

Claim 18 (New): The method according to claim 13, wherein the write pole tip has a width of less than 100 nm.

Claim 19 (New): The method according to claim 13, wherein the write pole tip has a width of less than 30 nm.

Claim 20 (New): The method according to claim 14, wherein the first layer has a higher saturation magnetic moment than the second layer.

Claim 21 (New): The method according to claim 20, wherein the first layer comprises alloys of FeAlN, FeTaN, CoFe, CoFeNi or combinations thereof.

Claim 22 (New): The method according to claim 20, wherein the first layer has a saturation magnetic field of at least 16 kG.

Claim 23 (New): The method according to claim 20, wherein the first layer has a saturation magnetic field of at least 20 kG.

Claim 24 (New): The method according to claim 20, wherein the second layer comprises alloys of CoZrNb, CoZrTa, NiFe or combinations thereof.

Claim 25 (New): The method according to claim 20, wherein the second layer has a saturation magnetic field of less than 16 kG.

Claim 26 (New): The method according to claim 15, wherein the second layer of material tapers toward the write pole tip in a direction perpendicular to a plane defined by the first layer.

Claim 27 (New): The method according to claim 15, wherein the second layer terminates prior to the write pole tip.